General Assembly

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Sixty-second session
Agenda item 125

Resolution adopted by the General Assembly

[*on the report of the Fifth Committee (A/62/534)*]

62/223. Financial reports and audited financial statements, and reports of the Board of Auditors

The General Assembly,

Recalling its resolutions 50/222 of 11 April 1996, 51/218 E of 17 June 1997, 52/212 B of 31 March 1998, 53/204 of 18 December 1998, 53/221, section VIII, of 7 April 1999, 54/13 B of 23 December 1999, 55/220 A, B and C of 23 December 2000 and 12 April and 14 June 2001, 57/278 A of 20 December 2002, 60/234 A and B of 23 December 2005 and 30 June 2006 and 61/233 A and B of 22 December 2006 and 29 June 2007,

Having considered the audited financial statements and the report of the Board of Auditors on the voluntary funds administered by the United Nations High Commissioner for Refugees for the year ended 31 December 2006,[1] the audited financial statements and the report of the Board of Auditors on the United Nations Office for Project Services for the biennium ended 31 December 2005,[2] the report of the Board of Auditors on the implementation of its recommendations relating to the biennium 2004–2005,[3] the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors on the financial statements of the United Nations Office for Project Services for the financial period ended 31 December 2005 [4] and the related reports of the Advisory Committee on Administrative and Budgetary Questions,[5]

Recalling paragraphs 8 and 9 of its resolution 61/233 A,

1. *Accepts* the financial report and audited financial statements and the report and audit opinion of the Board of Auditors on the voluntary funds administered by the United Nations High Commissioner for Refugees for the year ended 31 December 2006[1] and the audited financial statements and the report of the

[1] *Official Records of the General Assembly, Sixty-second Session, Supplement No. 5E* (A/62/5/Add.5).

[2] Ibid., *Sixty-first Session, Supplement No. 5J* (A/61/5/Add.10).

[3] See A/62/120.

[4] A/61/214/Add.2.

[5] A/62/355 and A/61/350/Add.1.

Board of Auditors on the United Nations Office for Project Services for the biennium ended 31 December 2005;[2]

2. *Endorses* the recommendations of the Board of Auditors contained in its reports on the voluntary funds administered by the United Nations High Commissioner for Refugees for the year ended 31 December 2006[6] and on the United Nations Office for Project Services for the biennium ended 31 December 2005;[7]

3. *Also endorses* the conclusions and recommendations contained in the reports of the Advisory Committee on Administrative and Budgetary Questions;[5]

4. *Commends* the Board of Auditors for the superior quality and the streamlined format of its reports;

5. *Notes* the concerns of the Board of Auditors about the general financial situation of the Office of the United Nations High Commissioner for Refugees, including the level of the reserves of the Office, requests the Office to continue to implement the recommendations of the Board of Auditors, and encourages Member States to respond in a timely manner to the appeal of the Office for resources;

6. *Also notes* the concerns of the Board of Auditors about the financial report and audited financial statements of the United Nations Office for Project Services for the biennium ended 31 December 2005,[2] welcomes the measures taken by the Office to address the seriousness of its financial problems, and encourages the Office to implement all the recommendations of the Board and to report to the relevant governing bodies on progress made in this regard;

7. *Takes note* of the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors on the financial statements of the United Nations Office for Project Services for the financial period ended 31 December 2005[4] as well as the report of the Board of Auditors on the implementation of its recommendations relating to the biennium 2004–2005;[3]

8. *Welcomes* the efforts by the Secretary-General to carefully monitor the implementation of the recommendations of the Board of Auditors;

9. *Reiterates its request* to the Secretary-General and the executive heads of the funds and programmes of the United Nations to ensure full implementation of the recommendations of the Board of Auditors and the related recommendations of the Advisory Committee on Administrative and Budgetary Questions in a prompt and timely manner and to hold programme managers accountable for implementation of the recommendations;

10. *Reiterates its request* to the Secretary-General to provide in his reports on the implementation of the recommendations of the Board of Auditors on the accounts of the United Nations as well as on the financial statements of its funds and programmes a full explanation for delays in the implementation of the recommendations of the Board, in particular those recommendations not yet fully implemented which are two or more years old;

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[6] See *Official Records of the General Assembly, Sixty-second Session, Supplement No. 5E* (A/62/5/Add.5), chap. II.

[7] Ibid., *Sixty-first Session, Supplement No. 5J* (A/61/5/Add.10), chap. II.

11. *Also reiterates its request* to the Secretary-General to indicate in future reports an expected time frame for the implementation of the recommendations of the Board of Auditors, as well as the priorities for their implementation and the office holders to be held accountable.

79th plenary meeting
22 December 2007